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JUL 21 2005**PATENT****E0370****CERTIFICATE OF FACSIMILE TRANSMISSION**


I hereby certify that this correspondence (along with any paper referred to as being attached or enclosed) is being faxed to 571-273-8300 on the date shown below to Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

Date: 7-21-05
Himanshu S. Amin**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re patent application of:

Applicant(s): Jeffery A. Shields, *et al.*

Examiner: Joannie A. Garcia

Serial No: 09/771,761
09/728,554 

Art Unit: 2823

Filing Date: December 1, 2000

Title: DUAL SPACER PROCESS FOR NON-VOLATILE MEMORY DEVICES

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

REPLY TO OFFICE ACTION DATED JUNE 22, 2005

Dear Sir:

Favorable consideration of the above-identified patent application is respectfully requested in view of the amendments and comments below.